
**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

WESTFIELD LP GAS CORPORATION,)	Petition No.: 49-407-02-3-7-00015
)	
Petitioner,)	County: Marion
)	
v.)	Township: Lawrence
)	
MARION COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS,)	Parcel No.: D101520-Personal Property
)	
Respondent.)	Assessment Year: 2002
)	

Appeal from the Final Determination of
Marion County Property Tax Assessment Board of Appeals

January 7, 2004

ORDER OF DISMISSAL

Petitioner, Westfield LP Gas Corporation (Westfield), filed a Form 133 Petition for Correction of an Error on May 16, 2003, claiming that a correction was needed because inventory belonging to an exempt affiliate had inadvertently been included on Westfield's return. (See Form 133 § II, at 2.)

The Marion County PTABOA denied relief to Westfield on September 26, 2003. Westfield then filed a Form 131 Petition for Review of Assessment on October 10, 2003 (Board Exhibit A). Westfield originally filed this appeal pursuant to Ind. Code § 6-1.1-15-12 by filing a Form 133 petition. After receiving the denial from the PTABOA, Westfield should have re-filed

the Form 133 petition with the Board in order to continue the appeal. Therefore, the petition filed with the Board will be considered a Form 133 petition.

For the reasons stated herein, the Board hereby dismisses the above-referenced petitions.

FAILURE TO FOLLOW STATUTORY PROCEDURE

Indiana Code § 6-1.1-15-12 provides that a taxpayer may petition for correction of errors in its assessment. Ind. Code § 6-1.1-15-12(g) prohibits the use of the Form 133 process for correction of an error on a personal property return:

A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

Ind. Code § 6-1.1-15-12(g).¹ Accordingly, Westfield's use of the petition for correction of error is improper.

The Marion County Property Tax Assessment Board of Appeals were correct in finding that the request should have been made as an amended property tax return. Petitioner must instead file an amended personal property tax return as instructed by Ind. Code § 6-1.1-3-7.5. This must be done within six (6) months of the filing date of the original personal property tax return.

The Board cannot grant any relief on the above-referenced petitions because Westfield has failed to follow the procedures set forth in Ind. Code § 6-1.1-3-7.5. Ind. Code § 6-1.1-15-12(g) clearly prohibits the use of Form 133 to correct errors in a personal property tax return. The above referenced petition is hereby dismissed for failure to follow statutory procedure.

¹ Ind. Code § 6-1.1-15-12 was amended by PUB. LAW 198-2001 § 50 to add subsection (g). PUB. LAW 198-2001 § 112 states that the amendment applies to property taxes due and payable after December 31, 2002.

So ORDERED this 7th day of January 2004.

Commissioner, Indiana Board of Tax
Review

Distribution:

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IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.